

**FIONA JANE MACKINNON LTD**

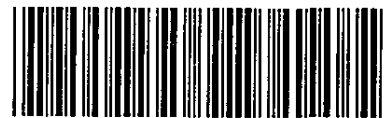
**ABBREVIATED ACCOUNTS**

**FOR THE PERIOD ENDED**

**30 APRIL 2013**

**(Company No. SC422523)**

FRIDAY



\*S203XMJE\*

SCT

27/12/2013

#716

COMPANIES HOUSE

**NAPIER GRAY LTD**  
**CHARTERED ACCOUNTANTS**

## ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2013

	<u>Note</u>	<u>2013</u> £
<b>FIXED ASSETS</b>		
Tangible assets	2	6,381
<b>CURRENT ASSETS</b>		
Stocks & WIP		3,840
Debtors		3,162
Cash at bank and hand		1,411
		<u>8,413</u>
<b>CREDITORS</b>		
Amounts falling due within one year		15,413
<b>NET CURRENT (LIABILITIES)</b>		<u>(7,000)</u>
<b>TOTAL NET ASSETS</b>		<u>(619)</u>
<b>CAPITAL AND RESERVES</b>		
Share capital - equity	3	1
Profit and loss account		(620)
<b>SHAREHOLDERS FUNDS</b>		<u>(619)</u>

These annual accounts have not been audited because the company is entitled to the exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476.

The director acknowledges her responsibilities for ensuring that :

- i) The company keeps accounting records which comply with s386 of the Companies Act 2006 ;
- ii) The accounts give a true and fair view of the state of affairs of the company as at 30 April 2013 and of its profit or loss for the period then ended in accordance with the requirements s396 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These accounts were approved by the board on 9 August 2013 and signed on its behalf by :

Fiona J. Mac Fiona Mackinnon  
Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 30 APRIL 2013**

---

**1 ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The following accounting policies have been applied :

**Turnover**

Turnover represents sales to external customers at invoiced amounts.

**Depreciation**

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets, evenly over their expected useful lives at the following rates :

Fixtures, Fittings & Equipment	- 25% per annum
--------------------------------	-----------------

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Deferred Taxation**

The charge for taxation is based on the profit for the year as adjusted for tax purposes. The company has adopted the Financial Reporting Standard for Smaller Entities. In accordance with the standard, full provision is made at current rates for taxation deferred in respect of timing differences. Deferred taxation balances are not discounted.

---

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 30 APRIL 2013**


---

**2 TANGIBLE ASSETS**

	<u>Fixtures, Fittings &amp; Equipment</u>	<u>Total</u>
<b>Cost</b>	<b>£</b>	<b>£</b>
As at 23 April 2012	-	-
Additions	8,508	8,508
<b>As at 30 April 2013</b>	<u>8,508</u>	<u>8,508</u>
 <b>Aggregate Depreciation</b>		
As at 23 April 2012	-	-
Charge for period	2,127	2,127
<b>As at 30 April 2013</b>	<u>2,127</u>	<u>2,127</u>
 <b>Net Book Value</b>		
<b>As at 30 April 2013</b>	<u>6,381</u>	<u>6,381</u>

**3 SHARE CAPITAL**

	<b>No.</b>
Issued and fully paid ordinary shares of £1 each	1
	<u>=====</u>